

---

By: **Delegates Hixson, Cryor, C. Davis, Gordon, Healey, Howard, and  
Marriott**

Introduced and read first time: February 5, 2004

Assigned to: Ways and Means

---

A BILL ENTITLED

1 AN ACT concerning

2 **Motor Fuel Tax - Rates**

3 FOR the purpose of altering the motor fuel tax rates; and generally relating to the  
4 motor fuel tax.

5 BY repealing and reenacting, with amendments,  
6 Article - Tax - General  
7 Section 9-305  
8 Annotated Code of Maryland  
9 (1997 Replacement Volume and 2003 Supplement)

10 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF  
11 MARYLAND, That the Laws of Maryland read as follows:

12 **Article - Tax - General**

13 9-305.

14 The motor fuel tax rate is:

- 15 (1) [7] 10 cents for each gallon of aviation gasoline;
- 16 (2) [23.5] 33.5 cents for each gallon of gasoline other than aviation  
17 gasoline;
- 18 (3) [24.25] 34.25 cents for each gallon of special fuel other than  
19 clean-burning fuel or turbine fuel;
- 20 (4) [7] 10 cents for each gallon of turbine fuel; and
- 21 (5) [23.5] 33.5 cents for each gasoline-equivalent gallon of  
22 clean-burning fuel except electricity.

23 SECTION 2. AND BE IT FURTHER ENACTED, That each person holding  
24 tax-paid motor fuel, excluding aviation fuel, for sale at the start of business on July 1,

1 2004, shall compile and file an inventory of the motor fuel held at the close of business  
2 on June 30, 2004, and remit within 30 days any additional motor fuel taxes that are  
3 due.

4 SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect  
5 July 1, 2004.